

§ 19.749 Bottling and packaging record.

The bottling and packaging record shall be prepared and contain the following information:

- (a) Tank number(s);
- (b) Serial number (beginning with "1" at the start of each calendar or fiscal year);
- (c) Formula number (if any) under which the batch was produced;
- (d) Serial number of the dump/batch record from which received;
- (e) Kind of product (including age, if claimed);
- (f) Details of the tank gauge (including proof, wine gallons, proof gallons, and, if applicable, obscuration);
- (g) The date the bottles or packages were filled;
- (h) Size of the bottles or packages filled, number of bottles per case, and number of cases or packages filled;
- (i) Serial numbers by brand name of cases or other containers filled;
- (j) Proof of the spirits bottled or packaged (if different from subsection (f));
- (k) Total quantity bottled, packaged or otherwise disposed of in bulk;
- (l) Losses or gains; and
- (m) Whether the spirits were labeled as bottled in bond.

(Sec. 807(a), Pub. L. 96-39, 93 Stat. 284 (26 U.S.C. 5207))

§ 19.750 Records of alcohol content and fill tests.

(a) Proprietors shall record the results of all tests of alcohol content and quantity (fill) conducted.

(b) The record shall be maintained in a manner and provide information that will enable ATF officers to determine whether the proprietor has complied with the provisions of § 19.386 by:

- (1) Monitoring operations by conducting alcohol content and fill tests; and
 - (2) Employing procedures to correct variations in alcohol content and fill.
- (c) Alcohol content and fill test records shall contain, at a minimum, the following information:
- (1) Date and time of test;
 - (2) Bottling tank number;
 - (3) Serial number of bottling record;
 - (4) Bottling line designation;
 - (5) Size of bottle;

- (6) Number of bottles tested;
- (7) Labeled alcohol content;
- (8) Alcohol content found by the test;
- (9) Percentage of variation from 100 percent fill; and
- (10) Corrective action taken, if any.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1395, as amended (26 U.S.C. 5555); Sec. 807(a), Pub. L. 96-39 (26 U.S.C. 5207))

[T.D. ATF-237, 51 FR 36395, Oct. 10, 1986; 51 FR 37271, Oct. 21, 1986]

§ 19.751 Records of finished products.

Each processor shall maintain by proof gallons daily transaction records and a daily summary record of spirits bottled or packaged as follows:

- (a) Beginning and ending quantity of bottled or packaged spirits on hand;
- (b) Spirits bottled or packaged;
- (c) Bottled or packaged spirits disposed of by:
 - (1) Withdrawal on tax determination;
 - (2) Transfer in bond;
 - (3) Withdrawal free of tax or without payment of tax;
 - (4) Dumping for further processing;
 - (5) Transfer to the production account for redistillation;
 - (6) Voluntary destruction;
 - (7) Accountable losses;
 - (8) Samples;
 - (9) Inventory shortages and overages; and
 - (10) Other dispositions.

In lieu of showing the proof gallons of spirits on daily transaction records of withdrawals from bonded premises, proprietors may show the wine gallons or liters and the proof of spirits in cases. Summary records shall be used to compile the report required by § 19.792.

(Sec. 807, Pub. L. 96-39, 93 Stat. 283, as amended (26 U.S.C. 5207))

§ 19.752 Denaturation records.

(a) *General.* Each processor qualified to denature spirits shall maintain daily records of denaturation showing:

- (1) Spirits received for, and used in, denaturation;
- (2) Spirits, denatured spirits, recovered denatured spirits, spirits residues, and articles redistilled in the processing account for denaturation;